

SALESIAN INSTITUTE YOUTH PROJECTS
(Registration number 003-313)
Financial statements
for the year ended 31 December 2019

Salesian Institute Youth Projects

(Registration number: 003-313)

Financial Statements for the year ended 31 December 2019

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	A Public Benefit Organisation providing programmes of education, training and rehabilitation for disadvantaged youth in the Cape Town area.
Board members	J Doidge (Chairperson) B Jordan L Stevens Fr P Naughton Fr J Nguyen (Rector)
Business address	2 Somerset Road Cape Town 8001
Postal address	2 Somerset Road PO Box 870 8000
Bankers	The Standard Bank of South Africa Limited
Auditors	Crowe HZK Registered Auditor
NPO registration number	003-313

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Board Members' Responsibilities and Approval

The board members are required to maintain adequate accounting records and are responsible for the content and integrity of the financial statements and related financial information included in this report. It is their responsibility to ensure that the financial statements in all material aspects state the affairs of the organisation as at the end of the financial year and the results of its operations and cash flows for the period then ended, in conformity with the basis of accounting described in Note 1. The external auditors are engaged to express an independent opinion on the financial statements.

The financial statements are prepared in accordance with the basis of accounting described in Note 1 and are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgments and estimates.

The board members acknowledge that they are ultimately responsible for the system of internal financial control established by the organisation and place considerable importance on maintaining a strong control environment. To enable the board members to meet these responsibilities, the organisation sets standards for internal control aimed at reducing the risk of error or loss in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the organisation and all employees are required to maintain the highest ethical standards in ensuring the organisation's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the organisation is on identifying, assessing, managing and monitoring all known forms of risk across the organisation. While operating risk cannot be fully eliminated, the organisation endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The board members are of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or loss.

The board members have reviewed the organisation's cash flow forecast for the year to 31 December 2020 and, in the light of this review and the current financial position, They are satisfied that the organisation has or has access to adequate resources to continue in operational existence for the foreseeable future.

The external auditors are responsible for independently auditing and reporting on the organisation's financial statements. The financial statements have been examined by the organisation's external auditors and their report is presented on pages 4 - 6.

The financial statements set out on pages 7 to 21, which have been prepared on the going concern basis, were approved by the board members and signed on its behalf by:



J Doidge (Chairperson)

25/06/2020

Date

Independent Auditor's Report

To the board members of Salesian Institute Youth Projects

Opinion

We have audited the financial statements of Salesian Institute Youth Projects set out on pages 9 to 19, which comprise the statement of financial position as at 31 December 2019, and the statement of comprehensive income, statement of changes in reserves and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements are prepared in all material respects, the financial position of Salesian Institute Youth Projects as at 31 December 2019, and its financial performance and cash flows for the year then ended in accordance with the basis of accounting as set out in Note 1 to the financial statements and the requirements of the Constitution.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the organisation in accordance with the sections 290 and 291 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and other independence requirements applicable to performing audits of financial statements in South Africa. We have fulfilled our other ethical responsibilities, as applicable, in accordance with the IRBA Codes and in accordance with other ethical requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants' International Code of Ethics for Professional Accountants (including International Independence Standards) respectively. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified opinion.

Independent Auditor's Report

Other information

The board members are responsible for the other information. The other information comprises the Chairman's Report as required by the Constitution, which we obtained prior to the date of this report. Other information does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express an audit opinion or any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed on the other information obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the board members for the Financial Statements

The board members are responsible for the preparation of the financial statements in accordance with basis of accounting described in Note 1 and the requirements of the Constitution, and for such internal control as the board members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the board members is responsible for assessing the organisation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the board members either intend to liquidate the organisation or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with International Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organisation's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the board members.
- Conclude on the appropriateness of the board members use of the going concern basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the organisation to cease to continue as a going concern.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of the accounting estimates and related disclosures made by the board members.

We communicate with the board members regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Crowe HZK
GC GORGULHO
Partner
Registered Auditor

25 June 2020
Cape Town

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Chairman's Report

The board members submit their report for the year ended 31 December 2019.

1. Review of activities

Main business and operations

The organisation operates in South Africa and is engaged in the provision of programmes of education, training and rehabilitation for disadvantaged youth in the Cape Town area.

For the year under review, four programmes are reported on: Learn to Live School of Skills, the Waves of Change Programme, the Porsche PAVE PTRC_ZA Training Programme and shared services..

The operating results and state of affairs of the organisation are fully set out in the attached financial statements and do not in our opinion require any further comment.

The net surplus of the organisation for the year under review was R 656,840 (2018: loss R 6 041 010).

2. Going concern

The board members have noted that the COVID-19 pandemic has a significant downturn on the economic activity of South Africa. The biggest concern is raising funds. However the organisation remains in contact with current funders to secure the agreed funding. The entity has also adjusted their budgets and implemented cost cutting across various expenses.

3. Outlook: budget 2020 and committed 2020 income

At the budget meeting on 16 November 2019, the Board approved the 2020 budget of R 10 636 874, based on a projected income of R 7 145 623. We took this decision, mindful of the fact that R 7 145 623, which represents 67.3% of our budgeted 2020 income, has already been secured and confirmed via donor contracts. Funds will only be spent to the extent to which it is received.

Committed donors and funds	2020	2019
Debit orders and other - Donations	49,680	55,110
Don Bosco Swiss	600,000	614,752
European Union	-	1,200,000
Holy Childhood	65,000	57,700
Salesian Mission Spain	150,000	-
Maria Marina Foundation	-	1,000,000
Misean Cara	996,765	982,018
Online - Paypal / GivenGain	10,000	3,924
Stiftung Auxillium / Porticus (deferred)	1,125,000	1,196,048
TK Foundation	700,000	-
Streetsmart	150,000	150,000
Western Cape Department of Social Development	3,890,228	4,059,180
	<u>7,736,673</u>	<u>9,318,732</u>

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4. Members' of the board

The Board consists of the following members:

Name	Changes
J Doidge (Chairperson)	
B Jordan	
L Stevens	
Fr P Naughton	
Fr E Farrelly	Resigned 31 December 2019
Fr J Nguyen (Rector)	

5. Auditors

Crowe HZK will continue in office for the next financial period.

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Statement of Financial Position as at 31 December 2019

Figures in Rand	Note(s)	2019	2018
Assets			
Non-Current Assets			
Property, plant and equipment	2	2,346,086	2,775,579
Intangible assets	3	-	30,187
Investments	4	1,718	1,718
		<u>2,347,804</u>	<u>2,807,484</u>
Current Assets			
Loan to related party	5	13,709	-
Trade and other receivables	6	81,861	203,326
Cash and cash equivalents	7	1,458,500	985,679
		<u>1,554,070</u>	<u>1,189,005</u>
Total Assets		<u>3,901,874</u>	<u>3,996,489</u>
Reserves and Liabilities			
Sustainability reserve		6,934,764	6,934,764
Accumulated reserves		(3,767,319)	(4,424,159)
		<u>3,167,445</u>	<u>2,510,605</u>
Liabilities			
Current Liabilities			
Trade and other payables	8	554,429	139,836
Deferred income	9	180,000	1,346,048
		<u>734,429</u>	<u>1,485,884</u>
Total Equity and Liabilities		<u>3,901,874</u>	<u>3,996,489</u>

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Statement of Comprehensive Income

Figures in Rand	Note(s)	2019	2018
Income attributable to specific projects		10,246,031	11,853,120
Other income not attributable to specific projects		-	340,017
Expenditure		(9,589,191)	(18,449,639)
Operating surplus / (deficit)		656,840	(6,256,502)
Investment revenue	10	-	115,419
Fair value adjustments	11	-	100,073
Surplus/(Deficit) for the year		656,840	(6,041,010)
Other comprehensive income		-	-
Net Surplus/(Deficit)		656,840	(6,041,010)

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Statement of Changes in Reserves

Figures in Rand	Sustainability reserve	Accumulated reserves	Total equity
Balance at 1 January 2018	6,934,764	1,616,851	8,551,615
Deficit for the year	-	(6,041,010)	(6,041,010)
Other comprehensive income	-	-	-
Total comprehensive deficit for the year	-	(6,041,010)	(6,041,010)
Balance at 1 January 2019	6,934,764	(4,424,159)	2,510,605
Surplus for the year	-	656,840	656,840
Other comprehensive income	-	-	-
Total comprehensive income for the year	-	656,840	656,840
Balance at 31 December 2019	6,934,764	(3,767,319)	3,167,445

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Statement of Cash Flows

Figures in Rand	Note(s)	2019	2018
Cash flows from operating activities			
Cash generated from (used in) operations	12	518,530	(4,685,755)
Interest income		-	102,786
Dividends received		-	12,633
Net cash from operating activities		518,530	(4,570,336)
Cash flows from investing activities			
Purchase of property, plant and equipment	2	(32,000)	(521,519)
Loan to related party		(13,709)	-
Repayment of loans to related parties		-	4,559
Sale of financial assets		-	4,278,523
Net cash from investing activities		(45,709)	3,761,563
Total cash movement for the year		472,821	(808,773)
Cash at the beginning of the year		985,679	1,794,452
Total cash at end of the year	7	1,458,500	985,679

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Accounting Policies

1. Presentation of financial statements

The financial statements have been prepared on a going concern basis in accordance with the accounting policies as set out below. The financial statements have been prepared on the historical cost basis. They are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Property, plant and equipment

Property, plant and equipment are tangible items that:

- are held for use in the production or supply of goods or services, for rental to others or for administrative purposes; and
- are expected to be used during more than one period.

Fixed assets are carried at cost less accumulated depreciation and accumulated impairment losses.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it.

Depreciation is provided using the straight-line method to write down the cost, less estimated residual value over the useful life of the property, plant and equipment, which is as follows:

Item	Average useful life
Improvements	20-50 years
Tools and equipment	5 years
Furniture and fixtures	5 years
Motor Vehicles	4 years
Equipment	5 years
Computer equipment	3 years

Assets purchased with a cost price of below R500 are written off during the current year to a net book value of R1.

1.2 Intangible assets

An intangible asset is an identifiable non-monetary asset without physical substance.

Intangible assets are initially recognised at cost and subsequently at cost less accumulated amortisation and accumulated impairment losses.

Intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

If the entity is unable to make a reliable estimate of the useful life of an intangible asset, the life is presumed to be 10 years.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date if there are indicators present that there is a change from the previous estimate.

Amortisation is provided to write down the intangible assets, on a straight-line basis, as follows:

Item	Useful life
Computer Software	3 years

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Accounting Policies

1.3 Financial instruments

Financial instruments at amortised cost

These include loans, trade receivables and trade payables. Those debt instruments which meet the criteria in section 11.8(b) of the standard, are subsequently measured at amortised cost using the effective interest method. Debt instruments which are classified as current assets or current liabilities are measured at the undiscounted amount of the cash expected to be received or paid, unless the arrangement effectively constitutes a financing transaction.

At each reporting date, the carrying amounts of assets held in this category are reviewed to determine whether there is any objective evidence of impairment. If there is objective evidence, the recoverable amount is estimated and compared with the carrying amount. If the estimated recoverable amount is lower, the carrying amount is reduced to its estimated recoverable amount, and an impairment loss is recognised immediately in surplus or deficit.

Financial instruments at cost

Equity instruments that are not publicly traded and whose fair value cannot otherwise be measured reliably without undue cost or effort are measured at cost less impairment.

Financial instruments at fair value

Equity instruments that are not publicly traded are measured at fair value. This includes equity instruments held in listed investments.

1.4 Impairment of assets

The organisation assesses at each reporting date whether there is any indication that the asset may be impaired.

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the recoverable amount of the cash-generating unit to which the asset belongs is determined.

If an impairment loss subsequently reverses, the carrying amount of the asset (or group of related assets) is increased to the revised estimate of its recoverable amount, but not in excess of the amount that would have been determined had no impairment loss been recognised for the asset (or group of assets) in prior years. A reversal of impairment is recognised immediately in profit or loss.

1.5 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those payable within 12 months after the service is rendered, such as leave pay and sick leave, bonuses, and non-monetary benefits such as medical care), are recognised in the period in which the service is rendered and are not discounted.

1.6 Government grants

Grants are measured at the fair value of the asset received or receivable.

- the projects will comply with the conditions attaching to them; and
- the grants will be received.

Government grants are recognised as income over the periods necessary to match them with the related costs that they are intended to compensate.

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Accounting Policies

1.6 Government grants (continued)

A government grant that becomes receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the entity with no future related costs is recognised as income of the period in which it becomes receivable.

1.7 Revenue

Grant income from funders is recognised as revenue as and when received. The balance of the donor funding at year end and those amounts which are particularly designated for future projects are identified as such and set aside in that specific donor's fund.

Receipts from funders in foreign currency are converted to South African currency at the spot rate of exchange applicable at the time of the transaction.

1.8 Maintenance contribution

Each project pays a maintenance contribution to the landlord, the Salesian Institute, based on the total square metres occupied by the project. The unit charge rate covers the landlord's expenses in maintaining facilities, insurance, property rates and taxes, security, housekeeping and replacement costs. The current rate per square meter being charged is below an equivalent market rental rate. The Salesian Institute further subsidises this contribution by means of a maintenance subsidy, as itemised in the accounts.

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Financial Statements for the year ended 31 December 2019

Notes to the Financial Statements

Figures in Rand

2019

2018

2. Property, plant and equipment

	2019			2018		
	Cost	Accumulated depreciation	Carrying value	Cost	Accumulated depreciation	Carrying value
Improvements	3,672,314	(1,556,662)	2,115,652	3,672,314	(1,299,692)	2,372,622
Tools and equipment	914,952	(832,456)	82,496	914,952	(826,894)	88,058
Furniture and fixtures	320,524	(316,144)	4,380	320,524	(301,928)	18,596
Motor vehicles	767,278	(711,868)	55,410	767,278	(638,183)	129,095
Equipment	521,130	(509,658)	11,472	489,130	(479,254)	9,876
Computer equipment	696,448	(619,772)	76,676	696,448	(539,116)	157,332
Total	6,892,646	(4,546,560)	2,346,086	6,860,646	(4,085,067)	2,775,579

Reconciliation of property, plant and equipment - 2019

	Opening balance	Additions	Depreciation	Closing balance
Improvements	2,372,622	-	(256,970)	2,115,652
Tools and equipment	88,058	-	(5,562)	82,496
Furniture and fittings	18,596	-	(14,216)	4,380
Motor Vehicles	129,095	-	(73,685)	55,410
Equipment	9,876	32,000	(30,404)	11,472
Computer equipment	157,332	-	(80,656)	76,676
	2,775,579	32,000	(461,493)	2,346,086

Reconciliation of property, plant and equipment - 2018

	Opening balance	Additions	Depreciation	Closing balance
Improvements	2,381,187	365,332	(373,897)	2,372,622
Tools & equipment	69,517	44,850	(26,309)	88,058
Furniture and Fixtures	48,640	-	(30,044)	18,596
Motor vehicles	202,779	-	(73,684)	129,095
Equipment	33,134	-	(23,258)	9,876
Computer equipment	154,198	111,337	(108,203)	157,332
	2,889,455	521,519	(635,395)	2,775,579

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Notes to the Financial Statements

Figures in Rand

2019

2018

3. Intangible assets

	2019			2018		
	Cost	Accumulated amortisation	Carrying value	Cost	Accumulated amortisation	Carrying value
Computer software	304,044	(304,044)	-	304,044	(273,857)	30,187

Reconciliation of intangible assets - 2019

	Opening balance	Amortisation	Total
Computer software	30,187	(30,187)	-

Reconciliation of intangible assets - 2018

	Opening balance	Amortisation	Total
Computer software	131,535	(101,348)	30,187

4. Investments

At amortised cost

Standard Bank Call Account		1,718	1,718
Non-current assets			
At amortised cost		1,718	1,718

5. Loans to (from) related parties

Parent of organisation

Salesian Institute	13,709	-
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6. Trade and other receivables

Trade receivables	81,861	53,137
Value Added Tax	-	150,189
	81,861	203,326

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Financial Statements for the year ended 31 December 2019

Notes to the Financial Statements

Figures in Rand	2019	2018
7. Cash and cash equivalents		
Cash and cash equivalents consist of:		
Cash on hand	7,016	11,430
Bank balances	1,459,193	989,291
Credit cards	(7,709)	(15,042)
	1,458,500	985,679
8. Trade and other payables		
Trade payables	54,119	4,258
Value Added Tax	7,210	-
Other payables	493,100	-
Accrued expense	-	135,578
	554,429	139,836
9. Deferred income		
Non-current liabilities	-	-
Current liabilities	180,000	1,346,048
	180,000	1,346,048
Porticus	-	1,196,048
Street Smart South Africa	-	150,000
St Mary's	180,000	-
	180,000	1,346,048
10. Investment revenue		
Dividend revenue		
Listed financial assets - Local	-	12,633
Interest revenue		
Interest on investments	-	102,786
	-	115,419
11. Fair value adjustments		
Fair value adjustments on investments	-	100,073

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Notes to the Financial Statements

Figures in Rand	2019	2018
12. Cash generated from (used in) operations		
Surplus (deficit) before taxation	656,840	(6,041,010)
Adjustments for:		
Depreciation and amortisation	491,680	736,743
Dividends received	-	(12,633)
Interest received	-	(102,786)
Fair value adjustments	-	(100,073)
Changes in working capital:		
Trade and other receivables	121,465	37,247
Prepayments	-	189
Trade and other payables	414,593	(279,480)
Deferred income	(1,166,048)	1,076,048
	518,530	(4,685,755)

13. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

The ability of the organisation to continue as a going concern is dependent on a number of factors. The most significant of these is that the members continue to secure funding for the ongoing operations.

The board members have noted a significant downturn in the economic activity of South Africa as a result of the Covid-19 pandemic. Future fundraising plans have been implemented and to this end the organisation remains in contact with current funders to secure funding for the organisation.

14. Related parties

Relationships

Parent of organisation	Salesians of Don Bosco
Board members of Salesian Institute Youth Projects	J Doidge (Chairperson)
	B Jordan
	L Stevens
	Fr P Naughton
	Fr J Nguyen (Rector)

Related party balances

Loan account owing by related parties

Salesian Institute	13,709	-
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Detail Statement of Financial Performance (including projects)

Figures in Rand	Note(s)	2019	2018
Revenue			
Income attributable to specific projects		<u>10,246,031</u>	<u>11,853,120</u>
Other income			
Recoveries		-	340,017
Dividends received	10	-	12,633
Interest received	10	-	102,786
Fair value adjustments	11	-	100,073
		<u>-</u>	<u>555,509</u>
Expenses (Refer to page 21)		<u>(9,589,191)</u>	<u>(18,449,639)</u>
Surplus/(Deficit) for the year		<u>656,840</u>	<u>(6,041,010)</u>

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Detail Statement of Financial Performance (including projects)

Figures in Rand	Note(s)	2019	2018
Operating expenses			
Accounting fees		88,675	77,925
Accreditation cost		-	23,135
Administration and management fees		-	16,327
Advertising		5,619	86,825
Bad debts		2,075	11,948
Bank charges		61,165	83,325
Branding		76,515	155,775
Cleaning		7,601	29,409
Clothing, Linen and utensils		3,491	36,518
Computer expenses		230,487	293,809
Consulting fees		2,795	333,226
Depreciation, amortisation and impairments		491,680	736,743
Electricity, water and services		245,292	520,475
Employee costs		5,943,643	12,093,532
Ex gratia payment		120,000	165,000
Fares		192,108	202,593
Food and refreshments		501,935	594,412
Graduation expenses		5,786	60,229
Insurance		-	156,602
Legal expenses		84,528	66,770
Maintenance contribution		1,063,440	509,861
Maintenance equipment		13,988	266,831
Materials		54,060	178,386
Medical expenses		3,974	10,029
Monitoring and evaluation		71,500	134,181
Motor vehicle expenses		1,443	51,572
Newspapers, magazines and subscriptions		-	8,926
Outsource Life Skills		6,630	306,180
Parking fees		859	2,367
Petrol		6,654	41,641
Postage		991	4,938
Printing and stationery		132,117	349,274
Seamen books and doctors		-	264,299
Security		80,000	81,868
Staff development		16,027	23,861
Telephone and fax		61,407	177,339
Travel & Accommodation -Local		-	13,729
Travel - International		-	44,153
Website design		12,706	235,626
		9,589,191	18,449,639